



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAND O LAKES SANITARY DISTRICT NO. 1

Principal Office: 4532 AIRPORT RD
P.O. BOX 246
LAND O' LAKES, WI 54540

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAND O' LAKES SANITARY DISTRICT NO. 1

Utility Address: 4532 AIRPORT RD

P.O. BOX 246

LAND O' LAKES, WI 54540

When was utility organized? 4/3/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LES BROWN

Title: CHAIRMAN

Office Address:

P.O. BOX 246

LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3775

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MRS KAREN LABELLE

Title: ACCOUNTANT/CLERK

Office Address:

6001 LITTLE PORTAGE LAKE ROAD

LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3798

Fax Number: (715) 547 - 3798

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS RIPP**Title:** SUPERVISOR/OPERATOR**Office Address:**

P.O. BOX 246

LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3775**Fax Number:****E-mail Address:**

Name of utility commission/committee: Land O' Lakes Sanitary Board

Names of members of utility commission/committee:

MR LES BROWN, CHAIRMAN

MRS PHYLLIS GOTTMANN, SECRETARY

MR ALFRED VORASS, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: LAKELAND SANITARY DISTRICT #1

8780 MORGAN ROAD

P.O. BOX 289

MINOCQUA, WI 54548

Contact Person: MR REUBEN AHLBORN**Title:** PRESIDENT**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:**

Contract/Agreement beginning-ending dates: 11/1/1998 11/1/2003**Provide a brief description of the nature of Contract Operations being provided:**

Lakeland will provide sludge storage during months we are not able to spread on our fields. This will be approximately from November 1 to April 30 of each year.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,794	42,653	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,916	25,945	2
Depreciation Expense (403)	4,939	5,094	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,156	925	5
Total Operating Expenses	39,011	31,964	
Net Operating Income	783	10,689	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	783	10,689	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	(10,109)	14,425	10
Total Other Income	(10,109)	14,425	
Total Income	(9,326)	25,114	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(9,326)	25,114	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	540	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	540	
Net Income	(9,326)	24,574	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(5,767)	(20,341)	19
Balance Transferred from Income (433)	(9,326)	24,574	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	10,000	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(15,093)	(5,767)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
None		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
None		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer	(10,109)	5
Total (Acct. 421):	(10,109)	
Miscellaneous Amortization (425):		
None		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,794	0	0	0	39,794	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	39,794	0	0	0	39,794	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	252,076	244,553	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	102,658	98,192	2
Net Utility Plant	149,418	146,361	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	275,098	271,691	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	166,655	160,504	4
Net Nonutility Property	108,443	111,187	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	108,443	111,187	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,541	19,160	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,129	3,218	11
Other Accounts Receivable (143)	22,479	19,508	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,450	560	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	40,599	42,446	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	298,460	299,994	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,000	1,000	21
Appropriated Earned Surplus (215)	10,000	10,000	22
Unappropriated Earned Surplus (216)	(15,093)	(5,767)	23
Total Proprietary Capital	(4,093)	5,233	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,280	1,585	28
Payables to Municipality (233)	15,990	15,990	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	823	726	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	22,093	18,301	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	280,460	276,460	38
Total Liabilities and Other Credits	298,460	299,994	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	252,076	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	252,076	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	102,658	0	0	0	9
Total Accumulated Provision	102,658	0	0	0	
Net Utility Plant	149,418	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	98,192				98,192	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,939				4,939	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	421				421	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	111				111	10
Other credits (specify):						11
					0	12
Total credits	5,471	0	0	0	5,471	13
Debits during year						14
Book cost of plant retired	1,005				1,005	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,005	0	0	0	1,005	19
Balance End of Year	102,658	0	0	0	102,658	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	271,691	3,407		275,098	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	271,691	3,407	0	275,098	
Less accum. prov. depr. & amort. (122)	160,504	6,151		166,655	3
Net Nonutility Property	111,187	(2,744)	0	108,443	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	850	360	2
Sewer utility	600	200	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,450	560	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,000	1
Changes during year (explain):		2
Balance end of year	1,000	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	726	1
Accruals:		
Charged water department expense	4,874	2
Charged electric department expense	0	3
Charged sewer department expense	6,884	4
Other (explain):		
NONE		5
Total Accruals and other credits	11,758	
Taxes paid during year:		
County, state and local taxes	1,917	6
Social Security taxes	5,545	7
PSC Remainder Assessment	23	8
Other (explain):		
Federal income tax	4,176	9
Total payments and other debits	11,661	
Balance end of year	823	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	109,167	0	0	167,293	0	276,460	1
Add credits during year:							
For Services	4,000					4,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	113,167	0	0	167,293	0	280,460	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	108,771			167,293		276,064	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
None		2
Total (Acct. 124):	0	
Special Funds (125):		
None		3
Total (Acct. 125):	0	
Notes Receivable (141):		
None		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,129	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,129	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	18,130	9
Merchandising, jobbing and contract work		10
Other (specify):		
R. Milkie judgement	4,349	11
Total (Acct. 143):	22,479	
Receivables from Municipality (145):		
None		12
Total (Acct. 145):	0	
Prepayments (165):		
None		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
None		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Loans from town	15,279	16
Employee payroll taxes	711	17
Total (Acct. 233):	15,990	
Other Deferred Credits (253):		
None		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	248,314	0	0	0	248,314	1
Materials and Supplies	605	0	0	0	605	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	100,425	0	0	0	100,425	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	111,167	0	0	0	111,167	6
Other (specify):					0	7
Average Net Rate Base	37,327	0	0	0	37,327	
Net Operating Income	783	0	0	0	783	8
Net Operating Income as a percent of						
Average Net Rate Base	2.10%	N/A	N/A	N/A	2.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,000	1
Appropriated Earned Surplus	10,000	2
Unappropriated Earned Surplus	(10,430)	3
Other (Specify):		4
Total Average Proprietary Capital	570	
Net Income		
Net Income	(9,326)	5
Percent Return on Proprietary Capital	-1636.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Approximately \$3800 was spent acquiring new meters. The district has replaced about 24% of the meters as of 12-31-98. Also about \$690 was spent for a flow meter.

2. Leaseholder changes.

None

3. Extensions of service.

One service was added. The customer paid for the service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

On January 14, 1999 there was a water rate case hearing. Rates will be effective March 30, 1999.

7. Any additional matters.

The sewer operations purchased a new incubator and back-up generator. Also the district is now required to provide sludge storage from November 1 to April 30. Therefore a contract has been entered into with Lakeland Sanitary District #1 to provide storage during the required period.

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-10)

Chemicals and maintenance materials were ordered and received at end of year
There was extra piping material for a sewer screening project.

Identification and Ownership (Page iv)

October 15, 1999

Mr. Les Brown, Chairman
Land O'Lakes Sanitary District
P.O. Box 246
Land O' Lakes, WI 54540-0246

1998 Analytical Review DWCCA-3040-PJL

Dear Mr. Brown:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Oct 15, 1999 letters L.doc

cc: Mrs. Karen LaBelle, Accountant/Clerk

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	23,371	1
Total Sales of Water	23,371	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	16,423	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	16,423	
Total Operating Revenues	39,794	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,772	5
General Operating Expenses (680-690)	10,144	6
Total Operation and Maintenance Expenses	32,916	
Other Operating Expenses		
Depreciation Expense (403)	4,939	7
Amortization Expense (404)	0	8
Taxes (408)	1,156	9
Total Other Operating Expenses	6,095	
Total Operating Expenses	39,011	
NET OPERATING INCOME	783	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	96	3,786	4,864	4
Commercial	59	11,086	7,387	5
Industrial	0	0		6
Total Metered Sales to General Customers (461)	155	14,872	12,251	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		10,472	8
Other Sales to Public Authorities (464)	6	439	648	9
Sales to Irrigation Customers (465)	0	0		10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0		12
Total Sales of Water	162	15,311	23,371	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,472	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,472	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	364	7
Other (specify):		
Tax levy	8,000	8
Rent for antenna on water tower	2,160	9
Grant from town	5,000	10
Interest	753	11
Reconnection	140	12
Connection to hydrant	6	13
Total Other Water Revenues (474)	16,423	
Amortization of Construction Grants (475):		
NONE	0	14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,684	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,604	3
Chemicals (630)	788	4
Supplies and Expenses (640)	2,039	5
Repairs of Water Plant (650)	2,204	6
Transportation Expenses (660)	453	7
Total Plant Operation and Maintenance Expenses	22,772	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	1,134	9
Outside Services Employed (682)	1,457	10
Insurance Expense (684)	3,656	11
Employees Pensions and Benefits (686)	1,675	12
Regulatory Commission Expenses (688)	2,091	13
Miscellaneous General Expenses (689)	131	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	10,144	
Total Operation and Maintenance Expenses	32,916	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,133	3
PSC Remainder Assessment		23	4
Other (specify): NONE			5
Total tax expense		1,156	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	14,010	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	14,010	0
PUMPING PLANT		
Land and Land Rights (320)	500	12
Structures and Improvements (321)	16,854	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	8,750	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	8,352	20
Total Pumping Plant	34,456	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	1,308	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
Total Water Treatment Plant	1,308	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,010	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	14,010	
PUMPING PLANT				
Land and Land Rights (320)			500	12
Structures and Improvements (321)			16,854	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			8,750	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,352	20
Total Pumping Plant	0	0	34,456	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,308	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	1,308	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	46,151		26
Transmission and Distribution Mains (343)	83,940		27
Fire Mains (344)	0		28
Services (345)	31,950	500	29
Meters (346)	13,922	3,838	30
Hydrants (348)	16,896		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	192,859	4,338	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,783		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	137	690	38
Other Tangible Property (390)	0		39
Total General Plant	1,920	690	
Total utility plant in service directly assignable	244,553	5,028	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	244,553	5,028	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			46,151 26
Transmission and Distribution Mains (343)			83,940 27
Fire Mains (344)			0 28
Services (345)		3,500	35,950 29
Meters (346)	1,005		16,755 30
Hydrants (348)			16,896 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,005	3,500	199,692
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,783 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			827 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,610
Total utility plant in service directly assignable	1,005	3,500	252,076
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,005	3,500	252,076

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,372	2,372	1
February			1,503	1,503	2
March			1,338	1,338	3
April			1,258	1,258	4
May			1,946	1,946	5
June			1,779	1,779	6
July			1,991	1,991	7
August			1,820	1,820	8
September			1,558	1,558	9
October			1,357	1,357	10
November			1,370	1,370	11
December			1,287	1,287	12
Total for year	0	0	19,579	19,579	
Less: Measured or estimated water used in main flushing and water treatment during year				420	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				19,159	16
Less: Water sold				15,311	17
Losses and unaccounted for				3,848	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				99	21
Date of maximum: 5/27/1998					22
Cause of maximum:					23
House fire in town					
Minimum gallons pumped by all methods in any one day during reporting year				27	24
Date of minimum: 4/8/1998					25
Total KWH used for pumping for the year				22,718	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200' E OF NE CRN PUMP HOUSE R #1		91	12	50,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP	WELL		1
Location	#1 WELL	WELLHOUSE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	BERKLEY PUMP	BERKLEY PUMP		5
Year Installed	1968	1968		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	350		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	FORD		10
Year Installed	1968	1975		11
Type	ELECTRIC	PROPANE		12
Horsepower	25	0		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1968		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	100		7
Total capacity in gallons	40,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	5,747	0	0	0	5,747
A	D	8.000	12,137	0	0	0	12,137
A	T	8.000	150	0	0	0	150
Total Within Municipality			18,034	0	0	0	18,034
Total Utility			18,034	0	0	0	18,034

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.725	115	0	0	6	121	8	1
M	1.000	16	1	0	(6)	11	1	2
M	1.500		0	0	2	2		3
M	2.000	3	0	0	0	3		4
M	3.000	1	0	0	0	1		5
Total Utility		135	1	0	2	138	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.725	142	60	39	4	167	0	1
1.000	16	2	1	(5)	12	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
Total:	164	62	40	(1)	185	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.725	96	47	0	2	0	22	167	1
1.000	1	6	0	3	0	2	12	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	1	0	0	3	4
3.000	0	1	0	0	0	0	1	5
Total:	97	58	0	6	0	24	185	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	35				35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	23
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Employees Pensions and Benefits were new for the District.
Regulatory Commission Expenses were for a rate case filing.

Water Utility Plant in Service (Page W-08)

Service adjustments were for the two service lines added in 1998. These were paid for by owner. Costs were based on information from the owner or plumber.

Water Services (Page W-16)

Addition of 1" service was paid for by customer. We asked the cost to run just the line from the owner.

Adjustment of .725 services was due to lines incorrectly identified as 1". Error was discovered when new meters were being installed to replace old ones.

Meters (Page W-17)

Meters were not tested in 1998. Originally the district was going to purchase a meter test bench in 1999, however; per a conversation with the PSC we will be on a meter replacement program instead. Approximately 20% will be replaced each year.

Adjustments were due to incorrectly identified meter size. Error was discovered when new meters were installed.
